

GELTZLER HENRICH & ASSOCIATES, LLC

Mark G. Samson
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Chief Restructuring Officer and Related Services

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : Chapter 11
FIRESTAR DIAMOND, INC., et al., : Case No. 18-10509 (SHL)
Debtors. : (Jointly Administered)
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**FIRST MONTHLY STAFFING REPORT OF
GETZLER HENRICH AND ASSOCIATES, LLC AND MARK G.
SAMSON, AS CHIEF RESTRUCTURING OFFICER FOR THE DEBTORS,
FOR THE PERIOD FROM FEBRUARY 26, 2018 THROUGH MARCH 31, 2018**

Name of Applicant:	Getzler Henrich & Associates, LLC and Mark G. Samson, Chief Restructuring Officer
Authorized to Provide Professional Services to:	Firestar Diamond, Inc. (" <u>Firestar</u> "), Fantasy, Inc. (" <u>Fantasy</u> ") and A. Jaffe, Inc. (" <u>Jaffe</u> ," and together with Firestar and Fantasy, the " <u>Debtors</u> ")
Effective Date of Retention:	February 26, 2018
Period for Which Compensation and Reimbursement is Sought:	February 26, 2018 through March 31, 2018 (" <u>Reporting Period</u> ")
Objection Deadline:	April 26, 2018
Compensation Sought as Actual, Reasonable and Necessary for Statement Period:	\$127,203.00

Compensation Allocated to Firestar And Fantasy (75%):	\$95,402.25
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Compensation Allocated to Jaffe (25%):	\$31,800.75
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Compensation Payable by Firestar And Fantasy after Objection Deadline:	\$95,402.25
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Compensation Payable by Jaffe after Objection Deadline:	\$31,800.75
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Reimbursement of Expenses Sought as Actual, Reasonable and Necessary during Statement Period for all Debtors:	\$128.52
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Reimbursement of Expenses Payable by all Debtors After Objection Deadline:	\$ 128.52
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TIME SUMMARY BY BILLING CATEGORY
For the Period of February 26, 2018 through March 31, 2018

Billing Category	Total Hours	Total Compensation
Asset Disposition (Sale)	63.5	\$32,932.50
Business Operations	94.5	\$50,557.50
Case Administration	76	\$40,660.00
Corporate Governance	5.5	\$2,942.50
Financing and Cash Collateral	31	\$16585.00
PNB	1.5	\$802.50
Total (before Mark G. Samson cap discount)	273.40	\$145,253.00¹
Mark G. Samson Discount		18,050.00
Total After Discount		\$127,203.00

TIME SUMMARY BY PROFESSIONAL
For the Period of February 26, 2018 through March 31, 2018

Name	Position; Experience	Hourly Rate	Total Hours	Total Compensation
Mark G. Samson	Managing Director Since 1999	\$535.00	266.50	\$142,577.50
*Mark G. Samson (discount based on Cap – see footnote 1)	Managing Director			<u>\$18,050.00</u>
Mark G. Samson Net Fee Due	Managing Director	\$467.27	266.50	\$124,527.50
William Henrich	Principal 30 years	\$595.00	0.40	\$238.00
Jubin Pandey	Analyst Since 2016	\$375.00	6.5	\$2437.50
Total		\$465.26 (Blended Hourly Rate)	273.40	\$127,203.00

¹ This amount is before Samson cap discount which calculations can be seen at the end of the detail in Exhibit A

EXPENSE REIMBURSEMENT

For the Period of February 26, 2018 through March 31, 2018

Disbursements	Amount
Meals – Lunch	\$48.35
Transportation Taxi	\$80.17
Total Disbursements	\$128.52

Attached hereto as **Exhibit A** are contemporaneously maintained time entries for each individual providing services for the Statement Period for the Debtors.

In accordance with the *Final Order Authorizing the Debtors to (A) Retain Getzler Henrich & Associates LLC and to Provide Mark Samson as Chief Restructuring Officer and Related Services, and (B) Appoint the Chief Restructuring Officer Nunc Pro Tunc to the Petition Date*, dated March 29, 2018 (the “CRO Retention Order”) [Docket No. 80], Getzler Henrich & Associates, LLC (“Getzler Henrich”) hereby submits this first monthly staffing report (the “First Monthly Staffing Report”), and seeks compensation for services rendered and reimbursement of expenses incurred as Chief Restructuring Officer and related services for the Debtors, for the period from February 26, 2016 through March 31, 2018. By this First Monthly Staffing Report, Getzler Henrich seeks payment in the amount of \$127,203.00, for compensation sought for actual and necessary services rendered during the Reporting Period and (ii) reimbursement \$128.52 for actual and necessary expenses incurred in connection with such services during the Reporting Period.

NOTICE AND OBJECTION PROCEDURES

Notice of this First Monthly Staffing Report shall be given by email or hand or overnight delivery upon: (a) the Debtors, 592 5th Avenue, 3rd Floor, New York, New York 10036, attn.: Neil Bivona, Independent Director; (b) the Debtors' counsel, Klestadt Winters Jureller Southard & Stevens, LLP, 200 West 41st Street, 17th Floor, New York, New York 10018, attn.: Ian R. Winters and Joseph C. Corneau, and Forchelli Deegan Terrana LLP, 333 Earle Ovington Blvd., Suite 1010, Uniondale, New York 11553, attn.: Gerard R. Luckman; (c) counsel to Israel Discount Bank of New York, Troutman Sanders LLP, 875 Third Avenue, New York, New York 10022 attn.: Brett D. Goodman and Troutman Sanders LLP, 600 Peachtree Street, NE., Suite 3000, Atlanta, Georgia 30308 attn.: Harris B. Winsberg and Matthew R. Brooks; (d) counsel to HSBC Bank USA, LLC, Allen & Overy LLP, 1221 Avenue of the Americas, New York, New York 10020, attn.: Ken Coleman; (e) counsel to any Official Committee of Unsecured Creditors appointed in the Chapter 11 Cases (the "Committee"), if one is appointed; and (f) the Office of the United States Trustee, 201 Varick Street, Suite 1006, New York, New York 10014, attn.: Richard Morrissey (each a "Notice Party" and collectively, the "Notice Parties").

Objections to this First Monthly Staffing Report, if any, must be served upon the Notice Parties, and by hand or overnight delivery upon Getzler Henrich & Associates, LLC, 295 Madison Avenue, 20th Floor, New York, New York 10017, no later than April 26, 2018 at 4:00 p.m. (Prevailing Eastern Time) (the "Objection Deadline"), setting forth the nature of the objection and the specific amount of fees or expenses at issue.

If no objections to this First Monthly Staffing Report are received by the Objection Deadline, the Debtors shall promptly pay the compensation and expenses sought hereby.

To the extent that an objection to this First Monthly Staffing Report is received on or before the Objection Deadline, the Debtors shall withhold payment of that portion of this First Monthly

Staffing Report to which the objection is directed and promptly pay the remainder of the fees and expenses. To the extent such an objection is not resolved, it shall be preserved and scheduled for hearing.

RESERVATION OF RIGHTS

Getzler Henrich reserves the right to amend the fees and expense reimbursement sought herein in the event that a subsequent review of Getzler Henrich's records reveals that additional professional services were rendered or expenses incurred which were not processed in advance of this First Monthly Staffing Report. In the event such amendments are required, Getzler Henrich reserves the right to seek such additional fees or expenses in any subsequent monthly staffing report.

Dated: New York, New York
April 16, 2018

**GETZLER HENRICH &
ASSOCIATES, LLC**

By: /s/ Mark G. Samson

Mark G. Samson
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*Chief Restructuring Officer to the Debtors
and Debtors in Possession*

EXHIBIT A

TIME AND EXPENSE DETAIL

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Timekeeper	Activity	Date	Hours	Rate	Fees	Description
Samson	Business operations	02/27/18	3.0	\$535.00	\$ 1,605.00	Face meeting at company with FA Mr. Hoff and management (1). Inspected vaults at both facilities (1) and assisted with cash flow (1).
Samson	Financing and Cash Collateral	02/27/18	2.5	\$535.00	\$ 1,337.50	Review, challenge and revise cash flow and BBC for presentation to lenders with FA team
Samson	Asset Disposition (Sale)	02/28/18	2.0	\$535.00	\$ 1,070.00	Meeting with senior management to discuss strategy on how to deal with potential buyers. Attendees were Mr. Mihir Bhansali, Mr. Sandburg and Sumay Bhansali.
Samson	Asset Disposition (Sale)	02/28/18	1.0	\$535.00	\$ 535.00	Sale of business - Navy Base account and follow-up. Includes discussions with potential bidder (.5) and analysis of the account and discussion with Mr. Bhansali(.5)
Samson	Business operations	02/28/18	3.5	\$535.00	\$ 1,872.50	Meetings with various department heads in groups and individually, includes sales people finance, group Jaffe CEO Mr. S Bhansali and Firestar CEO Mr. M Bhansali (2.) Discussed all aspects of business including customer (C) issue, bank auditors and general bankruptcy advisory (2)
Samson	Case Administration	02/28/18	2.0	\$535.00	\$ 1,070.00	Review various first day motions drafts and declarations
Samson	Financing and Cash Collateral	02/28/18	1.0	\$535.00	\$ 535.00	Vault auditors update and discussion

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Asset Disposition (Sale)	03/01/18	1.5	\$535.00	\$	802.50	Sale of business (Ak) and data room discussion (.5). Includes strategy discussions, creation of teaser (.5) Call with several potential buyers (.5)
Samson	Business operations	03/01/18	2.5	\$535.00	\$	1,337.50	Company business management, meeting with key employees CFO Mr. Ghandi, A Jaffe management and President Mr. M Bhansali on rules of bankruptcy and procedures
Samson	Financing and Cash Collateral	03/01/18	3.0	\$535.00	\$	1,605.00	Update review of projections for lenders (2.5). Includes several calls with lender (.5)
Samson	Asset Disposition (Sale)	03/02/18	2.0	\$535.00	\$	1,070.00	Sale of business, call with potential bidders (.5), strategy discussions and continued creations of teaser for data room (.5). Includes review of data room files before uploading to data room (1).
Samson	Business operations	03/02/18	2.0	\$535.00	\$	1,070.00	Retain and interview new vault monitors (1), includes calls with IDB Mr. Hertzman and correspondence with lenders about monitors(1)
Samson	Financing and Cash Collateral	03/02/18	5.0	\$535.00	\$	2,675.00	Most of the day dedicated to cash collateral BBC and projections update. Includes review of supporting documents, discussions with management and challenging of all line items.
Samson	Financing and Cash Collateral	03/02/18	1.0	\$535.00	\$	535.00	Analysis, challenge and preparation of report for critical vendors, 503(b)(9), and employee expenses row by row.

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Case Administration	03/03/18	3.0	\$535.00	\$	1,605.00	Group Call including follow-up call with FA. Mr. Hoff, counsel and correspondence with HSBC Mr. Hanley and IDB Mr. Hertzman on cash collateral (2). Includes separate call with debtors counsel, and lenders (.5) Includes follow up call with debtors counsel associates to complete cash collateral and other motions (.5)
Samson	Case Administration	03/03/18	2.5	\$535.00	\$	1,337.50	Review all draft motions for first day hearing, includes GH retention.
Samson	Case Administration	03/03/18	2.0	\$535.00	\$	1,070.00	Calls with Mr. Winters (Debtors counsel), company management on Critical Vendor, 503b(9) to take them through the cash collateral motion and give them an understanding of the other motions (1.5) includes follow up (.5).
Samson	Financing and Cash Collateral	03/03/18	3.0	\$535.00	\$	1,605.00	Analyze, challenge and prepare report for critical vendors, 503(b)(9), and employee expenses row by row. Started the process the day before and completed 3/3
Henrich	Retentions and fee applications	03/03/18	0.4	\$595.00	\$	238.00	Review Getzler Henrich retention documents and provide comments to M. Samson
Samson	Case Administration	03/04/18	3.0	\$535.00	\$	1,605.00	Review IDB cash collateral markup. Includes conference call with debtors counsel Mr. Winters and FA Mr. Hoff on the matter. Includes follow-up to tweak cash flow for critical vendors and \$2Mn bank pay down

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Case Administration	03/04/18	2.0	\$535.00	\$ 1,070.00	All hands call at 3 PM. Includes pre calls and correspondence with lenders. Includes follow-up call and discussion on teaser, sale of business (1.5). Follow up with HSBC and IDB (.5).
Samson	Case Administration	03/04/18	5.0	\$535.00	\$ 2,675.00	Review of all first day schedules comprising wage motions, critical vendors and 503b(9)'s draft cash collateral. Includes follow-up call, review of declarations et al.
Pandey	Asset Disposition (Sale)	03/05/18	3.5	\$375.00	\$ 1,312.50	Preparing the teaser for Firestar, with Mr. Samson (CRO) preparing list of PE to send teaser to, sending out the email blast
Samson	Asset Disposition (Sale)	03/05/18	3.0	\$535.00	\$ 1,605.00	Complete teaser and send to approximately 200 PE firms (1), meetings with several potential bidders, review of due diligence material, and discussions with management on progress on each potential bidder(2)
Samson	Business operations	03/05/18	4.0	\$535.00	\$ 2,140.00	Company business management, includes Health Insurance issue, License, inventory monitoring, meetings with employees and management (2). Includes discussions on new vendors and procedures to receive how to receive product and security protocol (2)
Samson	Case Administration	03/05/18	4.0	\$535.00	\$ 2,140.00	Review of cash flows, 4 week budget (1.5), includes discussions with FA Mr. Hoff and Ms Riggio (1) and several calls with lender (IDB) (.5). Calls with debtors counsel and final review of cash collateral motion (1)

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Asset Disposition (Sale)	03/06/18	2.0	\$535.00	\$ 1,070.00	Attended meeting with buyer (B) at their NYC office at 7 PM. Attendees included their CEO, debtors counsel and Firestar and Jaffe executive management Mr. M Bhansali, Mr. Sandberg and Mr. S Bhansali
Samson	Business operations	03/06/18	2.5	\$535.00	\$ 1,337.50	Catch-up after court on vendor issues, correspondence on business management (1.5), includes meeting and calls with management regarding court hearing (1)
Samson	Case Administration	03/06/18	3.0	\$535.00	\$ 1,605.00	Meeting with counsel (2) and lenders (1) before court to negotiate cash collateral
Samson	Case Administration	03/06/18	4.0	\$535.00	\$ 2,140.00	Attend court from 11 through 4 pm which includes negotiations with lenders on cash collateral. Includes debtors counsel, IDB and HSBC counsel
Samson	Asset Disposition (Sale)	03/07/18	2.0	\$535.00	\$ 1,070.00	Sale of business, includes NDA and conference call with full team on all aspects of business and controls. Update of the tracking sheets
Samson	Business operations	03/07/18	2.5	\$535.00	\$ 1,337.50	Review checks and potential disbursements, cash balances (1.5) Discussion with management on critical payments (1)
Samson	Business operations	03/07/18	2.5	\$535.00	\$ 1,337.50	Continued to review checks and disbursements which included calls with various vendors
Samson	Business operations	03/07/18	2.5	\$535.00	\$ 1,337.50	Company management, includes calls with vendors (.5) and discussions with employees, Nancy, Sharon and Joyce (.5) Review orders, billings and inventory (1.5)
Samson	Corporate Governance	03/07/18	1.0	\$535.00	\$ 535.00	Interviews with potential independent director

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Asset Disposition (Sale)	03/08/18	2.0	\$535.00	\$	1,070.00	Sale of business, review of NDA, discussions with several bidders
Samson	Business operations	03/08/18	4.0	\$535.00	\$	2,140.00	Cash Management, review all checks, includes call with lenders. Includes BBC analysis and discussions on every check presented. Approximately 2 to 4 hours is dedicated to this task each day.
Samson	Business operations	03/08/18	3.0	\$535.00	\$	1,605.00	Company business management: Discussion with department heads and analysis of ongoing vendors (1), review monitoring procedures of vault (.5) includes meeting with vendor to arrange for purchase of \$300K of stock and protocol to insure stock is received and recorded (1.5).
Samson	Asset Disposition (Sale)	03/09/18	3.0	\$535.00	\$	1,605.00	All hands call regarding sale of business with Mr. Winters, management and FA Mr. Hoff, includes update of tracking sheet and discussions on definition of qualified bidders; includes follow up on bidders, NDA's and data for data room.
Samson	Business operations	03/09/18	3.0	\$535.00	\$	1,605.00	Review of collateral, and discussions on business activity status with customers, vendors and employees. Meeting with management / departments heads and sales people.
Samson	Case Administration	03/09/18	4.0	\$535.00	\$	2,140.00	Negotiations with lenders on the borrowing base shortfall, includes call with IDB Mr. Hertzman (1); includes correspondence with debtors counsel (.5); Includes assistance, creation and submission of new borrowing base and support documents (1.5) and review of 4 week revised cash flow budget (1)

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Case Administration	03/10/18	2.0	\$535.00	\$ 1,070.00	Submission of backup documents for cash collateral borrowing base issue, includes call with counsel and review of all back up
Samson	Case Administration	03/11/18	2.0	\$535.00	\$ 1,070.00	Cash collateral negotiations, call with Mr. Winters (DC) on update with lenders. Calls with FA - Ms Riggio to discuss and negotiate cash collateral with lenders and follow up.
Samson	Business operations	03/12/18	3.0	\$535.00	\$ 1,605.00	Company business management, includes approval of vendors, insurance update; includes inspection of vaults and discussion with monitors.
Samson	Case Administration	03/12/18	2.0	\$535.00	\$ 1,070.00	Vendor issue and case admin which includes schedules and SOFA review as certain schedules were uploaded
Samson	Case Administration	03/12/18	3.0	\$535.00	\$ 1,605.00	Court Hearing, Prep, included negotiations on cash collateral
Samson	Financing and Cash Collateral	03/12/18	2.0	\$535.00	\$ 1,070.00	Assist in preparation of actual versus budgets and reports for lenders
Samson	Asset Disposition (Sale)	03/13/18	3.0	\$535.00	\$ 1,605.00	Sale of business: Calls and meetings with various parties and update on potential stalking horse bidders. Includes review of tracking sheet and discussion with management on meetings
Samson	Business operations	03/13/18	3.0	\$535.00	\$ 1,605.00	Daily review of bank accounts, checks presented for payment, discussions with management and evaluation of critical vendors. Key people in discussions Mr. Hoff - FA, finance department (Mr. I Sandberg) and department heads

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Business operations	03/13/18	2.0	\$535.00	\$ 1,070.00	Daily activities reviewing purchase orders, customers matched to purchase orders, collections of receivables, inspection of vault and discussion with monitor.
Samson	Corporate Governance	03/13/18	2.0	\$535.00	\$ 1,070.00	Meeting with director candidate and counsel Mr. Winters. Includes follow-up on D&O issues and call with other candidates
Pandey	Asset Disposition (Sale)	03/14/18	0.7	\$375.00	\$ 262.50	Create tracking sheet for 200 E Blast campaign
Samson	Asset Disposition (Sale)	03/14/18	4.0	\$535.00	\$ 2,140.00	Meetings with various stalking horse bidders not named for confidential reasons.
Samson	Business operations	03/14/18	3.0	\$535.00	\$ 1,605.00	Daily review of bank accounts, checks presented for payment, further discussions with management and evaluation of critical vendors. Key people in discussions with FA Mr. Hoff and department heads
Samson	Financing and Cash Collateral	03/14/18	2.0	\$535.00	\$ 1,070.00	Assist with creation of weekly report for lenders, pursuant to court order
Samson	Asset Disposition (Sale)	03/15/18	3.0	\$535.00	\$ 1,605.00	Continued negotiations and meetings on sale of business (1). Includes analysis of potential stalking horse proposal (1). Review of tracking sheets and data for the data room (1).
Samson	Business operations	03/15/18	3.0	\$535.00	\$ 1,605.00	Daily review of bank accounts, checks presented for payment, discussions with management and department heads, evaluation of critical vendors. Includes plan on COD purchase of loose stones for major client.

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Business operations	03/15/18	3.0	\$535.00	\$	1,605.00	Continued Company business: FedEx, purchasing, vault monitoring, inventory control and Memo analysis
Pandey	Asset Disposition (Sale)	03/16/18	2.0	\$375.00	\$	750.00	Sending the email blast/working out of Firestar office
Samson	Asset Disposition (Sale)	03/16/18	2.5	\$535.00	\$	1,337.50	Sale of business: responses to (S requests) and update and receipt of stalking horse bid. Includes call with lenders to advise on proposal.
Samson	Business operations	03/16/18	3.0	\$535.00	\$	1,605.00	Daily review of bank accounts, checks presented for payment, discussions with management and evaluation of critical vendors. Key people in discussions with Mr. Hoff (FA), Isaac Sandberg and department heads
Samson	Business operations	03/16/18	3.0	\$535.00	\$	1,605.00	Company business: vault monitoring, inventory control and continues memo analysis, call with lenders and president to discuss the license agreement.
Samson	Case Administration	03/16/18	1.0	\$535.00	\$	535.00	Update on Sofa and meetings with management to make sure schedules are submitted on time. Meetings with Ms. Riggio, CFO Mr. Ghandi and payables and entry staff
Samson	Case Administration	03/17/18	2.0	\$535.00	\$	1,070.00	Review of bid procedures and Samson declaration for stalking horse
Samson	Asset Disposition (Sale)	03/19/18	1.5	\$535.00	\$	802.50	Call with potential bidder on participating (.5). Arranged NDA and updated results off E-blast and further due diligence requests (1)

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Business operations	03/19/18	3.5	\$535.00	\$	1,872.50	Review all checks for approval (.5); includes reconciliation of all court approved critical vendors, 503b(9) wage and different categories (1.5); includes review of cash balances and approval of \$290K wire and discussions with management on stuff to be approved in the future (1). Includes analysis of who goods were purchased for (.5)
Samson	Business operations	03/19/18	2.5	\$535.00	\$	1,337.50	Discussions with various department heads to approve advertising and display purchases (Sharon and Nino) (.5) Includes discussion on approvals of purchase from new vendor wire. Includes discussion on diamond purchases from in bulk for several hundred thousands of dollars
Samson	Corporate Governance	03/19/18	1.5	\$535.00	\$	802.50	Call with new board member to update (.2) Includes correspondence with counsel and Mr. Bhansali - President and review of agreement (.8). Includes update with insurance company on D&O (.5)
Samson	Financing and Cash Collateral	03/19/18	2.0	\$535.00	\$	1,070.00	Review first draft of weekly bank report and back up documents.(1.5) Includes review of supporting documents, prep for and call with bank(.5) and follow up

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Asset Disposition (Sale)	03/20/18	2.5	\$535.00	\$	1,337.50	Sale of Business: Update with management on stalking horse. Calls and correspondence with several bidders. Call on stalking horse withdrawal and follow through (1). Includes discussions with Mr. Hoff -FA; includes various other enquiries (.5)
Samson	Business operations	03/20/18	3.0	\$535.00	\$	1,605.00	(Cash Management) review and approve all checks, discussion and approval of payroll, reconciliation of court ordered payments against checks for the day, (1.5) Inspection of vault's and discussion with Ms. Riggio and Mr. Hoff (FA) about the \$3.8Mn consignment inventory and offsets (1.5) Includes re-inspection and sealing of parcel.
Samson	Business operations	03/20/18	1.0	\$535.00	\$	535.00	Review and analyzed Memo schedules. Includes discussion with Management
Samson	Case Administration	03/20/18	1.0	\$535.00	\$	535.00	Review license motion, includes discussions with lenders, counsel and management
Samson	Financing and Cash Collateral	03/20/18	3.0	\$535.00	\$	1,605.00	Bank Reporting: Review prior week's actual to budget and accumulative 3 weeks. Includes reconciling the court approved critical vendors, wages and 503b(9) (2). Discussion with FA and prepare to submit to lenders (1)

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Asset Disposition (Sale)	03/21/18	3.0	\$535.00	\$	1,605.00	Sale of business: Call with full team on data room population (debtors counsel management and conflicts team (1.5). Includes review of list; call with potential buyers throughout the day .5) meeting with Mr. Bhansali and calls with other potential stalking horse (1)
Samson	Business operations	03/21/18	2.5	\$535.00	\$	1,337.50	Company business: Includes approval of purchasing and expenses, approval of all checks and submission of check-register to HSBC (2); general email correspondence on all business matters (.5)
Samson	Case Administration	03/21/18	2.5	\$535.00	\$	1,337.50	Cash collateral: Call with IDB Mr. Hertzman (.5) and FA Mr. Hoff (.5) on all matters. Includes call with Mr. Winters, (debtors counsel), on collateral and follow up with FA (Mr. Hoff) and the Palma on reconciliations(1); inspect sealing of retail collateral in vault belonging to Modi (.5)
Samson	Financing and Cash Collateral	03/21/18	3.0	\$535.00	\$	1,605.00	Bank reporting, Final review of report and supporting documents; includes discussions with FA team (2.5). Includes call with IDB (.5)
Samson	Retentions and fee applications	03/21/18	1.0	\$535.00	\$	535.00	Review of debtors counsel two week fee app

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Asset Disposition (Sale)	03/22/18	4.0	\$535.00	\$	2,140.00	Sale of business: Calls with several bidders and update of the NDA (2); follow-up call with GH on e-blast (.5) and coordinate several meetings with management; meeting with Mr. M Bhansali and team to populate data room (1.5)
Samson	Business operations	03/22/18	3.0	\$535.00	\$	1,605.00	Cash Management and Analysis: Review checks, purchases and discussions with management. Update check register and review of customers linked to purchases
Samson	Case Administration	03/22/18	3.0	\$535.00	\$	1,605.00	Cash collateral: Call with IDB Mr. Hertzman on interim hearing and bid procedures (.5). Includes discussion on 4 week cash flow. Includes prep for call with counsel to discuss UCC filings on retailers, discussions with management on issue and review of impact on BBC (1.5) and follow-up with HSBC Mr. Hanley and IDB Mr. Hertzman to coordinate face meeting (.5)
Samson	Case Administration	03/22/18	1.0	\$535.00	\$	535.00	Review of rule 2004 letter and demands and follow up discussions with counsel and management
Pandey	Asset Disposition (Sale)	03/23/18	0.3	\$375.00	\$	112.50	Marketing e-mail blasé campaign
Samson	Asset Disposition (Sale)	03/23/18	3.5	\$535.00	\$	1,872.50	Document Review of bid procedures and APA (1.5); coordinate meetings with several bidders (.5). Includes calls with certain bidders (1.5)

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Business operations	03/23/18	3.0	\$535.00	\$	1,605.00	Company Management: Review checks, discussions with management, review purchases. Call with Customs on duties; receipt of \$290K of diamonds from wire. Customer (Joyce) issue on separation of returns. Call with Malco on customs issue.
Samson	Case Administration	03/23/18	4.0	\$535.00	\$	2,140.00	Prep (1) and then meeting with IDB Mr. Hertzman (2) and HSBC at IDB location to discuss cash collateral. Included Mr. Hoff FA, Mr. Hertzman and HSBC team. Includes follow up with debtors counsel Mr. Winters and board (1); includes follow up calls separately with debtors counsel, management, HSBC and IDB to discuss cash flow, bid procedures et al, (2)
Samson	Business operations	03/24/18	1.0	\$535.00	\$	535.00	Correspondence with President Mr. Bhansali on various matters to do with case admin, cash collateral, purchasing and admin expenses. Includes review of license agreement.
Samson	Case Administration	03/24/18	1.0	\$535.00	\$	535.00	Review SOFA and Schedule drafts (.5);includes follow up emails on update for Jaffe and emails with management on review of SOFA's (.5)
Samson	Case Administration	03/25/18	1.0	\$535.00	\$	535.00	Review IDI documents (.5) and correspondence (.5)
Samson	Asset Disposition (Sale)	03/26/18	2.5	\$535.00	\$	1,337.50	Sale of Business: Meeting with several bidders includes calls and emails from bidders and review of latest data and NDA list

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Business operations	03/26/18	3.0	\$535.00	\$	1,605.00	Daily review of bank accounts, checks presented for payment, discussions with management and evaluation of critical vendors. Key people in discussions are FA, Isaac and department heads
Samson	Case Administration	03/26/18	1.0	\$535.00	\$	535.00	Prep for IDI (.5) and call with US Trustee (.5)
Samson	Case Administration	03/26/18	3.0	\$535.00	\$	1,605.00	Cash collateral negotiations, includes completion of 4 week 2nd interim budget and calls with lenders
Samson	Financing and Cash Collateral	03/26/18	1.5	\$535.00	\$	802.50	Commenced review of weekly variance report, includes asset schedules and weekly revenue and collections
Samson	Asset Disposition (Sale)	03/27/18	2.5	\$535.00	\$	1,337.50	Sale of business: Meeting with 3 potential bidders and fielded calls (1.5), includes review of new data room material (.5). Includes meeting with major licensor. (.5)
Samson	Business operations	03/27/18	3.0	\$535.00	\$	1,605.00	Cash Management and Analysis: Review checks, purchases and discussions with management. Approve check register and authorize distribution. Included several discussions with Jaffe management (Mr. Sandberg and Mr. S Bhansali) and then Firestar Mr. I Sandberg, on purchases.
Samson	Case Administration	03/27/18	2.0	\$535.00	\$	1,070.00	Cash collateral negotiations; call with HSBC Mr. Hanley and IDB Mr. Hertzman(1) in the morning; follow up calls with IDB and then call with IDB counsel and debtors counsel (1)

Samson	Case Administration	03/27/18	3.0	\$535.00	\$	1,605.00	Court Prep: Meeting with debtors Counsel to go through motions, and discuss cash collateral
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Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Case Administration	03/27/18	1.0	\$535.00	\$	535.00	Review of schedules and SOFA's as information was being uploaded. Schedules prepared under my direction.
Samson	Business operations	03/28/18	2.5	\$535.00	\$	1,337.50	Review daily check registers, disbursements and discussions with management on purchases tied to customers
Samson	Business operations	03/28/18	1.0	\$535.00	\$	535.00	Catch-up correspondence after court of 50+ emails on various topics
Samson	Case Administration	03/28/18	6.0	\$535.00	\$	3,210.00	Attend court 9 through 2 PM (5) and follow-up discussions with counsel and management from all 3 entities (2)
Samson	Financing and Cash Collateral	03/28/18	2.0	\$535.00	\$	1,070.00	Review schedules, assist with actual versus budget, approve and distribute to lenders and debtors counsel.
Samson	Asset Disposition (Sale)	03/29/18	3.0	\$535.00	\$	1,605.00	Review of data room material (1.5), includes various discussions with management and counsel Mr. Winters and Southard on inviting participants to phase two (1); includes correspondence with board director on protocol making sure everyone receives the same information (.5)
Samson	Business operations	03/29/18	3.0	\$535.00	\$	1,605.00	Reviewed checks for approval, disbursements (1), revised borrowing base and discussion with IDB Mr. Hertzman to pay per court order (1) Discussion with vault monitors on previous days \$708K wire and receipt of goods and review of latest critical vendor and wage motion payments.

Getzler Henrich and Associates Fees - Period 2/26/2018 Through 3/31/2018

Samson	Business operations	03/29/18	3.0	\$535.00	\$ 1,605.00	Discussions and creation of cash flow for A Jaffe (1), includes discussions on purchases and budget items (1) includes calls with several vendors and follow up to continue on CIA basis (1)
Samson	Corporate Governance	03/29/18	1.0	\$535.00	\$ 535.00	Meeting with independent director Mr. Bivona to update on court hearing, bid procedures, data room, press releases et al. Included debtors counsel and management.
Samson	Asset Disposition (Sale)	03/30/18	3.5	\$535.00	\$ 1,872.50	Call with bidder, review of request list; (.5); includes reviewing the data room material (1.5). Several calls with other bidders (1) includes signing more NDA's and coordinating information (.5)
Samson	Business operations	03/30/18	1.5	\$535.00	\$ 802.50	Review of daily requests, including correspondence with bank on previous day checks
Samson	PNB	03/30/18	1.5	\$535.00	\$ 802.50	Prep (.5) and call with debtors counsel and management regarding 2004 requests to coordinate documents requested (1)

		Blended Rate		
Total	273.4	\$531.28	\$ 145,253.00	
Discount (Samson Cap)			\$ 18,050.00	
Total Due	273.4	\$ 465.26	\$ 127,203.00	

Mark Samson Capped Rate Calculation And Discount					
	Hours	Rate / Cap	Fees	Firestar 75%	A Jaffe 25%
Samson (Gross Fees and Hours Before Discount)	266.5	535	\$ 142,577.50	\$ 106,933.13	\$ 35,644.38
		Cap			
Capped Hours Per Week (46 Hrs. X 5 Wks. X \$21K)	230.00	\$ 21,000	\$ 105,000.00	\$ 78,750.00	\$ 26,250.00
Excess above 230 hours charged at normal rate	36.5	\$ 535	\$ 19,527.50	\$ 14,645.63	\$ 4,881.88
Total Fess Due Samson	266.5	\$ 467.27	\$ 124,527.50	\$ 93,395.63	\$ 31,131.88
Blended Rate		\$ 467.27			
		Discount	\$ 18,050.00	\$ 13,537.50	\$ 4,512.50

Expense Detail

Timekeeper	Expense Category	Date	Qty	Price	Total	Description
Samson	Transportation - Taxi	03/10/18	1.0	\$50.00	\$ 25.00	taxis for the week, working late or to bidders
Samson	Transportation - Taxi	03/16/18	1.0	\$34.67	\$ 17.34	taxis for the week, working late or to bidders
Samson	Transportation - Taxi	03/23/18	1.0	\$44.67	\$ 22.34	taxis for the week, working late or to bidders
Samson	Meals - Lunch	03/30/18	1.0	\$48.35	\$ 48.35	working lunch for CFO, FA's and self
Samson	Transportation - Taxi	03/31/18	1.0	\$31.00	\$ 15.50	taxis for the week, working late or to bidders

\$ 128.52

TOTAL EXPENSES

Note: allocated 50% of actual charges for cabs